

Amendment Under 37 C.F.R. § 1.116  
Appln. No. 09/750,125

expanded material comprises closed cells having an average cell diameter of from 0.1 to 300  $\mu\text{m}$  uniformly distributed throughout the whole interior thereof, wherein the expanded material has a compressive load at 50% compression of 20  $\text{N}/\text{cm}^2$  or lower, and wherein the ratio of characteristic impedance of the microporous soundproofing material to characteristic impedance of air ( $Z_c^{\text{mat}}/Z_c$ ) is from 5 to 50.